

§ 1906(b)(13)(A), (J), Oct. 4, 1976, 90 Stat. 1834, 1835; Pub. L. 99-308, § 109, May 19, 1986, 100 Stat. 460.)

#### PRIOR PROVISIONS

A prior section 5845, act Aug. 16, 1954, ch. 736, 68A Stat. 725, related to the importation of firearms into the United States or its territory, prior to the general revisions of this chapter by Pub. L. 90-618.

Provisions similar to those comprising this section were contained in prior section 5848, act Aug. 16, 1954, ch. 736, 68A Stat. 727, as amended by acts Sept. 2, 1958, Pub. L. 85-859, title II, § 203(f), 72 Stat. 1427; June 1, 1960, Pub. L. 86-478, § 3, 74 Stat. 149, prior to the general revision of this chapter by Pub. L. 90-618.

#### AMENDMENTS

1986—Subsec. (a)(7). Pub. L. 99-308, § 109(b), substituted “any silencer (as defined in section 921 of title 18, United States Code)” for “a muffler or a silencer for any firearm whether or not such firearm is included within this definition”.

Subsec. (b). Pub. L. 99-308, § 109(a), substituted “any part designed and intended solely and exclusively, or combination of parts designed and intended, for use in converting a weapon into a machinegun,” for “any combination of parts designed and intended for use in converting a weapon into a machinegun.”

1976—Subsec. (a). Pub. L. 94-455, § 1906(b)(13)(A), struck out “or his delegate” after “Secretary”.

Subsec. (f). Pub. L. 94-455, § 1906(b)(13)(A), (J), struck out “or his delegate” after “shotgun or shotgun shell which the Secretary” and “of the Treasury or his delegate” after “or any other device which the Secretary”.

#### EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-308 effective 180 days after May 19, 1986, see section 110(a) of Pub. L. 99-308, set out as a note under section 921 of Title 18, Crimes and Criminal Procedure.

#### EFFECTIVE DATE

Section effective on first day of first month following October 1968, except as to persons possessing firearms as defined in subsec. (a) of this section which are not registered to such persons in the National Firearms Registration and Transfer Record, see section 207 of Pub. L. 90-618, set out as a note under section 5801 of this title.

### § 5846. Other laws applicable

All provisions of law relating to special taxes imposed by chapter 51 and to engraving, issuance, sale, accountability, cancellation, and distribution of stamps for tax payment shall, insofar as not inconsistent with the provisions of this chapter, be applicable with respect to the taxes imposed by sections 5801, 5811, and 5821.

(Added Pub. L. 90-618, title II, § 201, Oct. 22, 1968, 82 Stat. 1232.)

#### PRIOR PROVISIONS

A prior section 5846, act Aug. 16, 1954, ch. 736, 68A Stat. 726, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 90-618.

### § 5847. Effect on other laws

Nothing in this chapter shall be construed as modifying or affecting the requirements of section 414 of the Mutual Security Act of 1954, as amended, with respect to the manufacture, exportation, and importation of arms, ammunition, and implements of war.

(Added Pub. L. 90-618, title II, § 201, Oct. 22, 1968, 82 Stat. 1232.)

#### REFERENCES IN TEXT

Section 414 of the Mutual Security Act of 1954, as amended, referred to in text, was classified to section 1934 of Title 22, Foreign Relations and Intercourse, and was repealed by section 212(b)(1) of Pub. L. 94-329, title II, 90 Stat. 745. Section 212(b)(1) of Pub. L. 94-329, also provided that any reference to section 414 of the Mutual Security Act of 1954 shall be deemed to be a reference to section 38 of the Arms Export Control Act. Section 38 of the Arms Export Control Act is classified to section 2778 of Title 22.

#### PRIOR PROVISIONS

A prior section 5847, act Aug. 16, 1954, ch. 736, 68A Stat. 726, related to regulations which the Secretary or his delegate may prescribe, prior to the general revision of this chapter by Pub. L. 90-618.

### § 5848. Restrictive use of information

#### (a) General rule

No information or evidence obtained from an application, registration, or records required to be submitted or retained by a natural person in order to comply with any provision of this chapter or regulations issued thereunder, shall, except as provided in subsection (b) of this section, be used, directly or indirectly, as evidence against that person in a criminal proceeding with respect to a violation of law occurring prior to or concurrently with the filing of the application or registration, or the compiling of the records containing the information or evidence.

#### (b) Furnishing false information

Subsection (a) of this section shall not preclude the use of any such information or evidence in a prosecution or other action under any applicable provision of law with respect to the furnishing of false information.

(Added Pub. L. 90-618, title II, § 201, Oct. 22, 1968, 82 Stat. 1232.)

#### PRIOR PROVISIONS

A prior section 5848, act Aug. 16, 1954, ch. 736, 68A Stat. 727, as amended by acts Sept. 2, 1958, Pub. L. 85-859, title II, § 203(f), 72 Stat. 1427; June 1, 1960, Pub. L. 86-478, § 3, 74 Stat. 149, related to definition of a firearm, machine gun, rifle, shotgun, other weapon, importer, manufacturer, dealer, interstate commerce, transfer and person, prior to the general revision of this chapter by Pub. L. 90-618.

### § 5849. Citation of chapter

This chapter may be cited as the “National Firearms Act” and any reference in any other provision of law to the “National Firearms Act” shall be held to refer to the provisions of this chapter.

(Added Pub. L. 90-618, title II, § 201, Oct. 22, 1968, 82 Stat. 1232.)

#### PRIOR PROVISIONS

A prior section 5849, Pub. L. 85-859, title II, § 203(g)(1), Sept. 2, 1958, 72 Stat. 1427, consisted of provisions similar to those comprising this section, prior to the general revision of this chapter by Pub. L. 90-618.

#### SHORT TITLE

Section 202 of Pub. L. 90-618 provided that: “The amendments made by section 201 of this title [enacting this chapter] shall be cited as the ‘National Firearms Act Amendments of 1968.’”

## PART II—EXEMPTIONS

Sec.	
5851.	Special (occupational) tax exemption.
5852.	General transfer and making exemption. <sup>1</sup>
5853.	Exemption from transfer and making tax available to certain governmental entities and officials. <sup>1</sup>
5854.	Exportation of firearms exempt from transfer tax.

**§ 5851. Special (occupational) tax exemption****(a) Business with United States**

Any person required to pay special (occupational) tax under section 5801 shall be relieved from payment of that tax if he establishes to the satisfaction of the Secretary that his business is conducted exclusively with, or on behalf of, the United States or any department, independent establishment, or agency thereof. The Secretary may relieve any person manufacturing firearms for, or on behalf of, the United States from compliance with any provision of this chapter in the conduct of such business.

**(b) Application**

The exemption provided for in subsection (a) of this section may be obtained by filing with the Secretary an application on such form and containing such information as may by regulations be prescribed. The exemptions must thereafter be renewed on or before July 1 of each year. Approval of the application by the Secretary shall entitle the applicant to the exemptions stated on the approved application.

(Added Pub. L. 90-618, title II, § 201, Oct. 22, 1968, 82 Stat. 1233; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## PRIOR PROVISIONS

A prior section 5851, act Aug. 16, 1954, ch. 736, 68A Stat. 728, as amended by act Sept. 2, 1958, Pub. L. 85-859, title II, § 203(h)(1), (2), 72 Stat. 1428, related to possessing firearms illegally, prior to the general revision of this chapter by Pub. L. 90-618. See section 5861(b) of this title.

Provisions similar to those comprising this section were contained in prior section 5812, act Aug. 16, 1954, ch. 736, 68A Stat. 722, prior to the general revision of this chapter by Pub. L. 90-618.

## AMENDMENTS

1976—Subsecs. (a), (b). Pub. L. 94-455 struck out “or his delegate” after “Secretary” wherever appearing.

## EFFECTIVE DATE

Section effective on first day of first month following October 1968, see section 207 of Pub. L. 90-618, set out as a note under section 5801 of this title.

**§ 5852. General transfer and making tax exemption****(a) Transfer**

Any firearm may be transferred to the United States or any department, independent establishment, or agency thereof, without payment of the transfer tax imposed by section 5811.

**(b) Making by a person other than a qualified manufacturer**

Any firearm may be made by, or on behalf of, the United States, or any department, independ-

ent establishment, or agency thereof, without payment of the making tax imposed by section 5821.

**(c) Making by a qualified manufacturer**

A manufacturer qualified under this chapter to engage in such business may make the type of firearm which he is qualified to manufacture without payment of the making tax imposed by section 5821.

**(d) Transfers between special (occupational) taxpayers**

A firearm registered to a person qualified under this chapter to engage in business as an importer, manufacturer, or dealer may be transferred by that person without payment of the transfer tax imposed by section 5811 to any other person qualified under this chapter to manufacture, import, or deal in that type of firearm.

**(e) Unserviceable firearm**

An unserviceable firearm may be transferred as a curio or ornament without payment of the transfer tax imposed by section 5811, under such requirements as the Secretary may by regulations prescribe.

**(f) Right to exemption**

No firearm may be transferred or made exempt from tax under the provisions of this section unless the transfer or making is performed pursuant to an application in such form and manner as the Secretary may by regulations prescribe.

(Added Pub. L. 90-618, title II, § 201, Oct. 22, 1968, 82 Stat. 1233; amended Pub. L. 94-455, title XIX, § 1906(b)(13)(A), Oct. 4, 1976, 90 Stat. 1834.)

## PRIOR PROVISIONS

A prior section 5852, act Aug. 16, 1954, ch. 736, 68A Stat. 728, related to removing or changing identification marks, prior to the general revision of this chapter by Pub. L. 90-618. See section 5861(g) of this title and section 922(k) of Title 18, Crimes and Criminal Procedure.

Provisions similar to those comprising this section were contained in prior section 5814, act Aug. 16, 1954, ch. 736, 68A Stat. 723, as amended by act Sept. 2, 1958, Pub. L. 85-859, title II, § 203(c), 72 Stat. 1427, prior to the general revision of this chapter by Pub. L. 90-618.

## AMENDMENTS

1976—Subsecs. (e), (f). Pub. L. 94-455 struck out “or his delegate” after “Secretary”.

**§ 5853. Transfer and making tax exemption available to certain governmental entities****(a) Transfer**

A firearm may be transferred without the payment of the transfer tax imposed by section 5811 to any State, possession of the United States, any political subdivision thereof, or any official police organization of such a government entity engaged in criminal investigations.

**(b) Making**

A firearm may be made without payment of the making tax imposed by section 5821 by, or on behalf of, any State, or possession of the United States, any political subdivision thereof, or any official police organization of such a government entity engaged in criminal investigations.

<sup>1</sup> So in original. Does not conform to section catchline.